

October 28, 2015

Mr. Michael T. Hales, Director
Division of Medicaid and Health Financing
Utah Department of Health
P.O. Box 143101
Salt Lake City, UT 84114-3101

Re: Updated Disproportionate Share Hospital Data Summary Schedule for the Medicaid State Plan rate year ended September 30, 2011

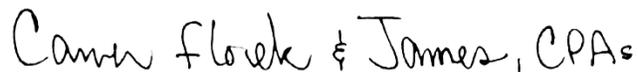
Dear Mr. Hales:

We have performed procedures to assist the State of Utah with its compliance with the six verifications outlined in the "Medicaid Program; Disproportionate Share Hospital (DSH) Payments, Final Rule – 42 CFR Parts 447 and 455" for the Medicaid State Plan rate year ended September 30, 2011; and have issued our reported dated September 30, 2014.

The Data Summary Schedule submitted as part of our original report for the Medicaid State Plan rate year (SPRY) ended September 30, 2011, did not reflect the subsequent redistribution of DSH payments to hospitals. We have been informed by personnel within the division that a redistribution of such DSH payments has occurred and have been provided with a record of such redistribution payments. Exhibit 1, attached to this letter presents an updated Hospital Data Summary Schedule for the Medicaid SPRY ending September 30, 2011. See Column 17 of the attached schedule for the final DSH payment amounts made to hospitals after redistribution.

If you have any questions regarding this letter you can contact me at (801) 926-1177 or at brent@cfjcpa.com.

Sincerely yours,



CARVER FLOREK & JAMES, CPAS